

TREASURER-TAX COLLECTOR

BUDGET UNIT: CENTRAL COLLECTIONS (AAA TCC)

I. GENERAL PROGRAM STATEMENT

Central Collections is a division of the Treasurer-Tax Collector. The division's purpose is to centrally coordinate the county's collection functions by providing a collection service for the county, as well as to provide accounting and collections of court ordered payments. Total collections by the division are estimated at \$31.0 million for 2003-04. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Estimated 2002-03	Department Request 2003-04
Total Appropriation	5,175,474	6,894,549	6,162,725	7,986,256
Total Revenue	6,711,371	6,894,549	7,029,725	7,986,256
Local Cost	(1,535,897)	-	(867,000)	-
Budgeted Staffing		93.9		94.5
<u>Workload Indicators</u>				
Total collections (\$)	30,004,855	26,000,000	30,000,000	31,000,000
Open accounts	270,826	Not Available	325,000	350,000
Assigned accounts	174,716	Not Available	192,000	192,000

Estimated costs for 2002-03 reflect a savings in salaries and benefits due to open positions during the year and a savings in services and supplies due to decreased professional services expenses.

Estimated revenues for 2002-03 reflect an expected increase due mainly from Court collection fees.

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS

STAFFING CHANGES

Budgeted Staffing is proposed to increase a net 0.6 positions and is funded with existing resources. Staffing changes include the following:

- (1) 1.0 new Programmer Analyst III position added to support the increased workload and general programming updates and modifications and specific programming projects such as the HIPAA, AB3000 and SB1732 implementations.
- (2) 3.1 positions (1.1 Collections Officers, 1.0 Fiscal Clerk II and 1.0 Public Information Clerk) filled during the year due to increased workload.
- (3) Decreases of 3.5 positions (1.0 Supervising Accountant II, 2.0 Public Service Employees (PSEs), and 0.5 Supervising Fiscal Clerk I) that are no longer needed as a result of organization changes in the Accounting Section.

PROGRAM CHANGES

As a result of collections increasing to an expected \$31.0 million for 2003-04, the department's services and supplies expenses will also increase. Specifically, County Counsel expenses are expected to be \$51,000 higher than the 2002-03 budget, other professional services (Columbia Ultimate Business Systems) are expected to be \$29,000 higher than the 2002-03 budget and non-inventoriable equipment is expected to be \$46,000 higher than the 2002-03 budget.

TREASURER/TAX COLLECTOR

OTHER CHANGES

None.

IV. VACANT POSITION IMPACT

The Department has a total of 10.5 vacant budgeted positions in their 2003-04 Department Request Budget. The breakdown of these positions is as follows:

Vacant Budgeted Not in Recruitment	5.5	Slated for Deletion
Vacant Budgeted In Recruitment	<u>5.0</u>	Retain
Total Vacant	10.5	

Vacant Position Restoration Request:

The department has submitted policy items for the restoration of 5.5 vacant budgeted positions that are slated for deletion. The County Administrative Office recommends Policy Item #2 which would restore the department's request of 4.0 vacant Public Service Employee positions for seasonal workloads.

CAO Rec	Item	Program	Budgeted Staff	Program Description
	1	System Support for New Legislative Programs	1.5 \$76,651 Revenue Supported	Central Collections needs to continue to make programming modifications and changes to its collection interfaces with the courts, DMV, Franchise Tax board and other agencies due to several significant changes in law, including AB3000, SB172, and HIPPA. Without 1.0 Supervising Accounting Tech and 0.5 Automated Systems Tech, normal daily operations will be affected, as well as needed development projects, which will not be completed. In addition, high level of accounting functions also need to be performed.
x	2	Collections Support Positions	4.0 \$74,254 Revenue Supported	Public Service Employees (PSE's) are vital to Central Collections operation. The department uses PSE's due to increased workload demands such as the AB3000 system revision.

V. OTHER POLICY ITEMS

None.

VI. FEE CHANGES

None.

GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector - Central Collections
FUND: General AAA TCC

FUNCTION: General
ACTIVITY: Finance

TREASURER-TAX COLLECTOR

ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E Board Approved Base Budget
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	
Appropriation					
Salaries and Benefits	3,840,239	4,429,885	297,013	-	4,726,898
Services and Supplies	1,919,209	2,061,387	4,959	-	2,066,346
Central Computer	61,497	61,497	(13,207)	-	48,290
Equipment	-	-	-	-	-
Transfers	341,780	341,780	(1,215)	-	340,565
Total Appropriation	6,162,725	6,894,549	287,550	-	7,182,099
Revenue					
Fines & Forfeitures	50,971	107,977	-	-	107,977
Current Services	6,807,941	6,525,072	287,550	-	6,812,622
State, Fed or Gov't Aid	113,156	100,000	-	-	100,000
Other Revenue	57,657	161,500	-	-	161,500
Total Revenue	7,029,725	6,894,549	287,550	-	7,182,099
Local Cost	(867,000)	-	-	-	-
Budgeted Staffing		93.9	-	-	93.9

4-3-15

GROUP: Fiscal
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TREASURER-TAX COLLECTOR

ANALYSIS OF 2003-04 BUDGET

	E	F	E+F	H	G+H	J	I+J
	Board	Recommended	G		I		K
	Approved	Program	2003-04	Vacant	2003-04	Recommended	2003-04
	Base	Funded	Department	Position	Proposed	Vacant	Recommended
	Budget	Adjustments	Request	Impact	Budget	Restoration	Budget
					(Adjusted)		
Appropriation							
Salaries and Benefits	4,726,898	221,484	4,948,382	(150,905)	4,797,477	74,254	4,871,731
Services and Supplies	2,066,346	131,663	2,198,009	-	2,198,009	-	2,198,009
Central Computer	48,290	-	48,290	-	48,290	-	48,290
Equipment	-	100,000	100,000	-	100,000	-	100,000
Transfers	<u>340,565</u>	<u>351,010</u>	<u>691,575</u>	<u>-</u>	<u>691,575</u>	<u>-</u>	<u>691,575</u>
Total Appropriation	7,182,099	804,157	7,986,256	(150,905)	7,835,351	74,254	7,909,605
Revenue							
Fines & Forfeitures	107,977	(57,006)	50,971	-	50,971	-	50,971
Current Services	6,812,622	826,521	7,639,143	(150,905)	7,488,238	74,254	7,562,492
State, Fed or Gov't Aid	100,000	13,156	113,156	-	113,156	-	113,156
Other Revenue	<u>161,500</u>	<u>21,486</u>	<u>182,986</u>	<u>-</u>	<u>182,986</u>	<u>-</u>	<u>182,986</u>
Total Revenue	7,182,099	804,157	7,986,256	(150,905)	7,835,351	74,254	7,909,605
Local Cost	-	-	-	-	-	-	-
Budgeted Staffing	93.9	0.6	94.5	(5.5)	89.0	4.0	93.0

4-3-16

TREASURER-TAX COLLECTOR

Base Year Adjustments

Salaries and Benefits	106,371	MOU.
	185,877	Retirement.
	4,765	Risk Management Workers Comp.
	<u>297,013</u>	
Services and Supplies	<u>4,959</u>	Risk Management liabilities.
Central Computer	<u>(13,207)</u>	
Transfers	<u>(1,215)</u>	Incremental Change in EHAP.
Total Base Year Appropriation	<u>287,550</u>	
Current Services	<u>287,550</u>	Expected increase in revenues due to increase in collections.
Total Base Year Revenue	<u>287,550</u>	
Total Base Year Local Cost	<u>-</u>	

Recommended Program Funded Adjustments

Salaries and Benefits	<u>221,484</u>	Increase in salaries and benefits for a net 0.6 budgeted staffing increase which includes the conversion of 2.0 PSEs and step increases for existing positions.
Services and Supplies	149,157	Increase in costs related to County Counsel expenses, professional services, noninventoriable equipment and general office expenses.
	<u>(17,494)</u>	GASB 34 Accounting Change (EHAP).
	<u>131,663</u>	
Equipment	<u>100,000</u>	Increase to computer hardware.
Transfers	333,516	Increase in reimbursements for salaries and benefits and services and supplies costs provided by the Treasurer-Tax Collector.
	17,494	GASB 34 Accounting Change (EHAP).
	<u>351,010</u>	
Total Appropriation	<u>804,157</u>	
Revenue		
Fines & Forfeitures	<u>(57,006)</u>	Decrease in vehicle code fines.
Current Services	<u>826,521</u>	Increase in accounting fees for services performed for various agencies, for reimbursements for ARMC collection costs, and for fees for traffic fine collections.
State, Fed or Gov't Aid	<u>13,156</u>	Increase in revenues from the 10% state incentive on restitution collections.
Other Revenue	<u>21,486</u>	Increase in other revenues for NSF checks.
Total Revenue	<u>804,157</u>	
Local Cost	<u>-</u>	

TREASURER-TAX COLLECTOR

Vacant Position Impact Summary

	<u>Authorized</u>	<u>Budgeted Staffing</u>	<u>Salary and Benefit Amount</u>	<u>Revenue</u>	<u>Local Cost</u>
Vacant Budgeted Not In Recruitment - Delete	6	5.5	150,905	150,905	-
Vacant Budgeted in Recruitment - Retain	5	5.0	243,451	243,451	-
Total Vacant	11	10.5	394,356	394,356	-
Recommended Restoration of Vacant Deleted	4	4.0	74,254	74,254	-

Vacant Position Impact Detail

	<u>Position Number</u>	<u>Budgeted Staffing</u>	<u>Salary and Benefit Amount</u>	<u>Revenue</u>	<u>Local Cost</u>
Note: If position is seasonal indicate next to Classification (Seasonal:May thru August)					
Vacant Budgeted Not in Recruitment					
Supvg Accounting Technician	00000234	(1.0)	(53,936)	(53,936)	-
Automated Systems Technician	LY300406	(0.5)	(22,715)	(22,715)	-
Subtotal Recommended - Delete		(1.5)	(76,651)	(76,651)	-
Public Service Employee	00070141	(1.0)	(18,609)	(18,609)	-
Public Service Employee	00070354	(1.0)	(18,951)	(18,951)	-
Public Service Employee	00074926	(1.0)	(18,347)	(18,347)	-
Public Service Employee	00074927	(1.0)	(18,347)	(18,347)	-
Subtotal Recommended - Retain		(4.0)	(74,254)	(74,254)	-
Total Slated for Deletion		(5.5)	(150,905)	(150,905)	-
<u>Vacant Budgeted In Recruitment- Retain</u>					
Collections Officer	00000202	1.0	45,435	45,435	-
Collections Officer	00001036	1.0	49,504	49,504	-
Collections Officer	00005112	1.0	49,504	49,504	-
Collections Officer	00007118	1.0	49,504	49,504	-
Collections Officer	00007151	1.0	49,504	49,504	-
Total in Recruitment Retain		5.0	243,451	243,451	-

NOTE: If applicable, the vacant position will be bolded if included in the 30% Cost Reduction Plan not yet implemented. If applicable, the seasonal vacant position that is currently not filled will indicate which months they are needed.